

193A—11.5(542C) Responsibilities to clients.

11.5(1) *Confidential client information.* A CPA or AP shall not without the consent of the accountant's client disclose any confidential information pertaining to the client obtained in the course of performing professional services. This rule does not:

- a.* Relieve a CPA of any obligations under subrules 11.4(2) and 11.4(3), or
- b.* Affect in any way a CPA's obligation to comply with a validly issued subpoena or summons enforceable by order of a court, or
- c.* Prohibit disclosures in the course of a peer review of a CPA's professional services, or
- d.* Preclude a CPA from responding to any inquiry made by the board or any investigative or disciplinary body established by law or formally recognized by the board. Members of the board and professional practice reviewers shall not disclose any confidential information which comes to their attention from a CPA or AP in disciplinary proceedings or otherwise in carrying out their responsibilities, except that they may furnish such information to an investigative or disciplinary body of the kind referred to above.

11.5(2) *Records .* A CPA or AP shall furnish to a client or former client, upon request made within a reasonable time after original issuance of the document in question:

- a.* A copy of a tax return of the client, and
- b.* A copy of any report, or other document, issued by the CPA or AP to or for such client, and
- c.* Any accounting or other records belonging to, or obtained from or on behalf of, the client which a CPA or AP removed from the client's premises or received for the client's account, but the accountant may make and retain copies of such documents when they form the basis for work done by a CPA or AP, and
- d.* A copy of the working papers of the CPA or AP to the extent that such working papers include records which would ordinarily constitute part of the client's books and records and are not otherwise available to the client.
- e.* A copy of all disclosures required by subrule 11.3(4).